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(SUPPLEMENTAL)

BANGALORE, THURSDAY, APRIL 5, 1951.

PART IV

Section 2-A

BILLS, SELECT COMMITTEE REPORTS, IF ANY, THEREON AND ACTS AND ORDINANCES OF MYSORE.

NOTIFICATION.

No. 10—L.A., Bangalore, dated 4th April 1951.

As required by Standing Order 36 of the Legislative Assembly Standing Orders, the following report of the Select Committee on the Mysore Health Cess Bill, 1951, with the amended Bill is hereby published.

Report of the Select Committee on the Mysore Health Cess Bill.

(Presented on 3rd April 1951.)

We, the members of the Select Committee to which the Mysore Health Cess Bill, 1951, was referred, have considered the several clauses of the Bill in detail and have the honour to submit the following report.

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Clause 1.

We recommend that in sub-clause (3) for the word, " on the first day of April 1951 " the words " at once " may be substituted.

Clause 3.

We recommend that the assurance given by the Hon'ble the Minister for Finance and Industries in the Mysore Legislative Assembly that the rate of health cess on Land Revenue would be limited to six pies in the rupee may be implemented by amending this clause. It will mean that if the cess has to be increased on Land Revenue the matter must come up before the Assembly for approval. We also consider it desirable to make it clear that the rate of health cess leviable under sub-clause (2) shall not exceed one anna in the rupee. We accordingly recommend that this clause may be recast as follows :—

"3 (1) There shall be levied and collected a health cess at the rate of six pies in the rupee on all items of land revenue and at such rate not exceeding one anna in the rupee as may be specified by Government by notification on all other items of revenue on which education cess is leviable.

(2) The Government may by notification levy health cess at such rate not exceeding one anna in the rupee as may be specified in the said notification on such other items of revenue as they deem fit."

Clause 4.

The manner of recovery of health cess, whether levied under sub-clauses (1) or (2) of clause 3 may be in such manner as the Government may prescribe, and we accordingly recommend that sub-clause (1) of clause 4 may be omitted, and sub-clause (2) of clause 4 may be renumbered as clause 4 and recast as follows :—

" 4. Any sum due on account of the health cess levied under Section 3 shall be recoverable in such manner as the Government may prescribe by rules."

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The Bill was published in *Mysore Gazette* Extraordinary, dated 26th March 1951. In our opinion the Bill has not been so altered as to require republication.

H. C. Dasappa. (*Chairman.*)
S. Rangaramiah.
D. M. Siddiah.
W. H. Hanumanthappa.
K. Sampangi Ramiah.
B. Channabyre Gowda.
D. Govinda Das.
H. K. Veeranna Gowdh.
M. Ratnamma Isaac.

Bangalore,
2nd April 1951.

Sri N. Huchmasthy Gowda was not present at the meeting of the Select Committee.

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[AS AMENDED BY THE SELECT COMMITTEE.]

(Words underlined or sidelined indicate the amendments suggested by the Committee ; asterisks indicate omissions.)

THE MYSORE HEALTH CESS BILL, 1951.

A Bill to provide for the levy of a health cess on certain items of Revenue.

WHEREAS it is expedient to provide for the levy of a health cess on certain items of revenue ; Preamble.

It is hereby enacted as follows :—

1. (1) This Act may be called the Mysore Health Cess Act, 1951. Short title, extent and commencement.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force at once.

2. In this Act— Definitions.

(1) "education cess" means the education cess leviable under the Mysore Elementary Education Act, 1941 (Mysore Act VI of 1941) ;

(2) "Government" means the State Government ; and

(3) "notification" means a notification published in the *Mysore Gazette*.

3. (1) There shall be levied and collected a health cess at the rate of six pies in the rupee on all items of land revenue and at such rate not exceeding one anna in the rupee as may be specified by Government by notification on all other items of revenue on which education cess is leviable. Levy of Health Cess.

(2) The Government may by notification levy health cess at such rate not exceeding one anna in the rupee as may be specified in the said notification on such other items of revenue as they deem fit.

* * * *

4. Any sum due on account of the health cess levied under * * section 3 shall be recoverable in such manner as the Government may prescribe by rules. Mode of recovery of the cess.

Levy of cess under other Acts not affected.

5. Nothing in this Act shall affect the operation of the provisions of any other Act and the levy of the health cess under this Act is in addition to and not in lieu of any other duty or cess that may be leviable under any other law for the time being in force.

Power to make rules.

6. The Government may, by notification, make rules for carrying out the purposes of this Act.

G. S. VENKATARAMANA IYER,
Secretary,
Mysore Legislature.

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